

Agency 93 - Tax Equalization & Review

Statutory Authority:

Constitution of the State of Nebraska, Article IV, Section 28, Paragraph 2.

Nebraska Revised Statutes, Chapter 77, Article 50.

Vision Statement:

The vision for the future of the Tax Equalization and Review Commission is as an agency which will constantly assist in improving the equalization of real property valuations, taxpayer by taxpayer, county by county, across the State. As this valuation improvement evolves, the property tax burdens will become more equitable, more uniform and more proportionate for Nebraska taxpayers both individually and by property class.

Mission Statement:

The mission of the Tax Equalization and Review Commission is to provide an avenue of appeal for the Nebraska taxpayer and other individuals which is affordable, accessible, and accountable. In addition to the hearing of individual appeals, the Commission has a constitutional duty to equalize assessments within each property class on an annual basis. The Commission also has a statutory duty to hear and decide county petitions on an annual basis.

The agency's principles require professional conduct, a high standard of integrity and ethical conduct, and ultimately that the Commission provide a qualified, objective, timely, and unbiased resolution of disputes.

Goals:

1. To provide competent, credible, and legally correct resolutions of valuation, exemption, and other related disputes using a cost effective and accessible approach for individual taxpayers, county officials, and other individuals and entities who may come before the Commission.
2. The Commission's ultimate goal is the fair and equitable valuation of all property in the state.

These goals can best be accomplished through improvements in the quality of assessment practices, at both the county and state levels.

Financial Data:

	Actual FY02	Approp FY03	Request FY04	Recom FY04	Request FY05	Recom FY05
General Fund	627,504	714,945	760,523	690,519	760,523	702,819
Cash Fund	13,177	34,536	15,000	34,598	15,000	34,598
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	640,681	749,481	775,523	725,117	775,523	737,417

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Program Objectives:

The program objectives are the fair and equitable valuation of all property in the state. This goal is to be accomplished by:

1. Realizing improvement in the quality of assessment and appraisal practices, both at the state and county level.
2. Adoption of appropriate assessment measurement standards for all 93 counties.
3. Monitoring the implementation of those standards through use of statistical studies, narrative reports, and information obtained during the appeal process.
4. Providing assistance, or if required, corrective action, to insure compliance and progressive improvement.

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Performance Measures:

	1996	1997	1998	1999	2000	2001	2002	
1. Hearings	5	1	13	6	5	6	1	Public hearings on County Petitions
2. Counties	NA	63	82	29	28	13	8	Called in for show cause hearings (statistical)
3. Counties	NA	30	21	24	15	12	5	Counties ordered to make a change in a class
4. Counties	NA	40	23	26	17	13	6	Classes changed in Equalization actions
5. Appeals	297	496	909	477	831	1016	750	Taxpayer appeals filed with the Commission